

Idaho Legislative Audits
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Idaho Board of Nursing

Management Report on Internal Control

Issued: October 4, 2004

Fiscal Year: 2001, 2002, 2003, and 2004



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO BOARD OF NURSING

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the Idaho Board of Nursing's internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Board's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Board's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report, nor in the prior report.

AGENCY RESPONSE. The Board has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented here.

BOARD OF NURSING – FINANCIAL STATEMENT – FUND 0229

	FY 01	FY 02	FY 03	FY 04
Beginning Cash Balance	\$600,529.61	\$625,924.72	\$568,115.17	\$552,914.16
Licenses	559,095.00	508,525.00	570,810.00	561,461.00
Other	<u>119,033.00</u>	<u>53,017.04</u>	<u>14,184.65</u>	<u>11,436.44</u>
Total Funds Available	<u>\$1,278,657.61</u>	<u>\$1,187,466.76</u>	<u>\$1,153,109.82</u>	<u>\$1,125,811.60</u>
Less Expenditures				
Personnel Costs	\$342,119.42	\$345,658.11	\$341,729.90	\$336,476.88
Operating Costs	290,890.22	266,811.75	258,465.76	289,303.68
Capital Outlay	<u>19,723.25</u>	<u>6,881.73</u>	<u>0.00</u>	<u>46,207.21</u>
Total Expenditures	<u>\$652,732.89</u>	<u>\$619,351.59</u>	<u>\$600,195.66</u>	<u>\$671,987.77</u>
Ending Cash Balance	<u><u>\$625,924.72</u></u>	<u><u>\$568,115.17</u></u>	<u><u>\$552,914.16</u></u>	<u><u>\$453,823.83</u></u>

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Idaho Board of Nursing and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given us by the executive director, Sandra Evans, and her staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits

Thomas R. Haddock, CPA, CGFM, Managing Auditor

Report IC42604

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.
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